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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT  
FINANCE



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## MEMORANDUM

TO: All Pipeline Companies

FROM: Department of Local Government Finance (DLGF)

SUBJECT: Special Instructions for completing UD-45, Annual Report

### **SPECIAL INSTRUCTIONS FOR PIPELINE COMPANIES**

Before completing Schedule A of Form UD-45, Annual Report, all Pipeline companies need to complete Schedule A-6 (Pipe Valuation) and Schedule A-7 (Utility Distributable Property of Pipeline Companies). Schedule A-6 is used to report pipe values using the appropriate schedule of true tax values for the tax year, while Schedule A-7 is used to report the value of all utility distributable property other than pipe.

#### **Instructions for Completing Schedule A-6**

List the total length of all pipelines within the State of Indiana by year of construction, size, and type. Attach additional sheets as required. Enter the assessed value per mile of pipeline from the Schedule of Pipeline Values adopted by the Department of Local Government Finance. Carry the Indiana True Tax Value shown to Line 38 of Schedule A.

#### **Instructions for Completing Schedule A-7**

Report on this schedule all utility distributable property except for pipelines. This includes machinery, turbo generators, boilers, transformers, switchboards, tanks, settling basins, reservoirs, standpipes, compressors, or other items used in the operation of the utility. NOTE: This also now includes any personal property formerly reported on Form 1 (SF 01882). It will now be treated as distributable property.

The total true tax value of depreciable property shown on this schedule shall not be less than thirty percent (30%) of original cost. This limitation shall also apply to fully depreciated property still in use. It is important that all columns are completed.

Carry the value shown to Line 39 of Schedule A.

## **Schedule A - Computation of Assessment**

The Schedule A is used to compute the true tax value of the utility company's property. Since the utility plant used by pipeline companies consists of its pipelines and distributable property, pipeline companies need **enter values only on Lines 38, 39, 42, and 43 (you may also fill out lines 29, 34, 36, & 41 if applicable)**. Pipeline companies should also complete schedule A-1 if applicable.

## **Schedule A-2 - Leased Property**

Report all property held, possessed, or controlled, but not owned. This would include all leased distributable property and pipelines. The value shown should be included on Schedule A-6 or Schedule A-7, as appropriate.

Your cooperation with the DLGF in completing the Annual Report (Form UD-45) at the earliest possible date will be greatly appreciated. Additional schedules or further information may be obtained through our link to forms or by writing this office or by calling (317) 232-3756 between 8:00 a.m. and 4:30 p.m. (EST) or faxing to (317) 232-8779. Additionally, you may email Keilah Heffington, [kheffington@dlgf.in.gov](mailto:kheffington@dlgf.in.gov) or Julie Waddell [jwaddell@dlgf.in.gov](mailto:jwaddell@dlgf.in.gov) in the Utilities unit.